

Agenda Packet 9-9-2014

Sunday, September 7, 2014 1:50 PM

Roxbury Free Library
Board of Trustees Meeting
September 9, 2014
Agenda

Call to order

Additions/Postponement of agenda items

Review and approve minutes of 8/11/2014

Review Treasurer's report of 8/11/2014

Review Library Director's report

Presentations

- GMTA and Planning Commission presentation regarding a Roxbury bus stop

Old Business

- First reading of revised Personnel Policy and Library Director Position description

New Business

- Library Director evaluation
- Discuss possible non-profit tax status/Donation Policy

ROXBURY FREE LIBRARY

Board of Trustees,

Draft of Meeting Minutes, August 12, 2014

Present: Carl Ellis, Elizabeth Carney, Sandra Carillo, Jane Pincus, Ryan Zajac – Library director.
Don Breivogel-Williams

Absent:

Meeting convened at 5:25 pm.

The *Arts Bus Guest Presentation and Discussion of Robert's Rules of Order* will be rescheduled.

CONSENT AGENDA: *July 8, 2014 Minutes* (amended with added apostrophe), *Treasurer's Report* (Carl will come up with a firm numbers for the Rollover) and *Library Director's Report* all reviewed, approved and accepted. .

OLD BUSINESS

Anne Schaller's **proposed Library Logo drafts** were reviewed, with no firm decision. We will need further discussion as to color and design.

Mission statement draft, after discussion, unanimously accepted as amended: *Our mission is to develop and nourish the spirit and imagination of all persons in our community. To achieve this mission we will provide free access to the services and information you seek. We will strive to keep our library relevant to the Roxbury Community under the vision of enhancing our community and its place in the world.*

Revised Trustees' Monthly Calendar reviewed and accepted unanimously.

Remaining Sale Books: Betty suggested asking the Select Board for permanent storage space in the Community Center. We will also contact other libraries and look into online selling.

NEW BUSINESS

Review of Personnel Policy tabled. The existing one needs updating, and will be rewritten (Betty and Ryan) and a new draft will be sent around for review.

Trustee Responsibilities will need to be updated for our use. In the meantime the 2010 online version (fifth edition) from the State Department of Libraries is available for current policy content.

Posting of Agendas: Agendas will be posted online, and in the community, at the Town Offices, the Post Office and the Library.

Meeting adjourned at 6:55 pm.

*To be approved at the next regularly scheduled board meeting

Trial Balance - Library Operating Fund

7/1/13 Thru End Pd. 12 (Jun 2014)

| P. 2/3 - Revenue | | | | | |
|------------------------|--------------------|---------------------|-----------------------|--------------------|--------------------|
| Account | Description | Estimated Revenue | Received to Date | Uncollected Bal. | MTD Revenue |
| 15-6-03-03.00 | Interest | \$ - | \$ - | \$ - | \$ - |
| 15-6-03-03.01 | CD Interest | \$ - | \$ - | \$ - | \$ - |
| 15-6-03-03.02 | Dividends | \$ 250.00 | \$ (339.62) | \$ (89.62) | \$ (82.37) |
| 15-6-03-09.00 | Grants | \$ 250.00 | \$ (50.00) | \$ 200.00 | \$ (50.00) |
| 15-6-03-10.00 | Town Appropriation | \$ 12,000.00 | \$ (12,000.00) | \$ - | \$ - |
| 15-6-03-11.00 | RFL Funds | \$ - | \$ - | \$ - | \$ - |
| 15-6-03-12.00 | Donations | \$ 2,650.00 | \$ (4,285.00) | \$ (1,635.00) | \$ (30.00) |
| 15-6-03-13.01 | Fundraising | \$ 994.57 | \$ (1,148.50) | \$ (153.93) | \$ - |
| 15-6-03-14.00 | Misc. Income | \$ 7,175.43 | \$ (56.00) | \$ 7,119.43 | \$ (10.00) |
| TOTAL REVENUES: | | \$ 23,320.00 | \$ (17,879.12) | \$ 5,440.88 | \$ (172.37) |

| P. 3/3 - Expenditures | | | | | |
|-----------------------|---------------------|-------------|---------------|-------------|---------------|
| Account | Description | Budget | YTD Expend's. | Balance | MTD Expend's. |
| 15-7-10-11.00 | Transfer Out | \$ - | \$ - | \$ - | \$ - |
| 15-7-30-00.00 | Library Expenses | \$ - | \$ - | \$ - | \$ - |
| 15-7-30-20.00 | Postage | \$ 350.00 | \$ 376.75 | \$ (26.75) | \$ 21.40 |
| 15-7-30-21.00 | Supplies | \$ 500.00 | \$ 280.28 | \$ 219.72 | \$ - |
| 15-7-30-21.01 | Books/Materials | \$ 3,000.00 | \$ 1,964.78 | \$ 1,035.22 | \$ 6.99 |
| 15-7-30-21.02 | R. Is Fundamental | \$ 250.00 | \$ 179.59 | \$ 70.41 | \$ 83.54 |
| 15-7-30-21.03 | Programs | \$ 500.00 | \$ 392.40 | \$ 107.60 | \$ 39.29 |
| 15-7-30-21.04 | Grant Programs | \$ 700.00 | \$ 250.00 | \$ 450.00 | \$ 250.00 |
| 15-7-30-22.00 | Computer/Software | \$ 1,000.00 | \$ 33.00 | \$ 967.00 | \$ 15.00 |
| 15-7-30-22-01 | VOKAL Book Sharing | \$ 250.00 | \$ 250.00 | \$ - | \$ - |
| 15-7-30-22-02 | Dues | \$ - | \$ 200.00 | \$ (200.00) | \$ - |
| 15-7-30-24.00 | Equipment/Furniture | \$ 250.00 | \$ - | \$ 250.00 | \$ - |
| 15-7-30-30.00 | Electricity | \$ 450.00 | \$ 474.18 | \$ (24.18) | \$ 39.35 |

| | | | | | |
|--------------------------------------|--------------------|---------------|----------------------------------|----------------------------------|--------------------------------|
| 15-7-30-31.00 | Telephone/DSL | \$ 400.00 | \$ 494.00 | \$ (94.00) | \$ 40.57 |
| 15-7-30-32.00 | Fuel | \$ 1,800.00 | \$ 1,723.80 | \$ 76.20 | \$ 31.62 |
| 15-7-30-45.01 | TNG/Professional | \$ 600.00 | \$ 1,288.00 | \$ (688.00) | \$ 77.00 |
| 15-7-30-48.00 | Library Insurance | \$ 1,400.00 | \$ 1,353.26 | \$ 46.74 | \$ - |
| 15-7-30-62.00 | Maintenance | \$ 100.00 | \$ 102.44 | \$ (2.44) | \$ - |
| 15-7-30-96.00 | RFL Director Pay | \$ 10,920.00 | \$ 11,578.11 | \$ (658.11) | \$ 895.71 |
| 15-7-30-96.01 | RFL Substitute Pay | \$ 400.00 | \$ - | \$ 400.00 | \$ - |
| 15-7-30-96.02 | Mileage | \$ 400.00 | \$ 379.96 | \$ 20.04 | \$ 23.52 |
| 15-7-30-97.00 | Gifts | \$ 50.00 | \$ - | \$ 50.00 | \$ - |
| 15-7-30-98.00 | NSB Account | \$ - | \$ - | \$ - | \$ - |
| 15-7-30-99.00 | Misc. Expenses | \$ - | \$ 300.00 | \$ (300.00) | \$ - |
| TOTAL EXPENDITURES: | | \$ 23,320.00 | \$ 21,620.55 | \$ 1,699.45 | \$ 1,523.99 |
| TOTAL LIBRARY OPERATING FUND: | | | YTD Inc. + Exp. \$ (3,741.43) | | PER Inc. + Exp. \$ 1,351.62 |
| Due from other Funds: | | \$ 2,887.67 | | Total Fund Balance: | \$ 6,629.10 |
| YTD Receipts + Expenditures | | \$ (3,741.43) | | Total Capital Impr. Fund: | \$ 924.59 |
| Due from other Funds Check | | \$ 2,887.67 | | | |
| Period 11 Receipts less Expenses: | | \$ (1,351.62) | | | |
| New Operating Fund: | | \$ 2,887.67 | | | |
| Unexpended Annual Budget | | \$ 1,699.45 | | | |

- A** \$ 23,320.00 '13-'14 Budget [Included \$7,175.43, the previous rollover surplus, as "Misc. Income"]
B \$ 21,620.55 '13-'14 Spent
C \$ 1,699.45 Unexpended Budget [A-B]
D \$ 5,440.88 Uncollected Budgeted Income [Difference between A and reality. We actually collected \$1,734.35 more than expected; but as the rollover surplus, carried on the budget for the one year as an "Income" did not actually come in, we show an annual deficit (E) and a corresponding reduction in rollover surplus.]
E \$ (3,741.43) '13-'14 Inc. less Exp.

- F #REF! Rollover to end June '14 (less than the previous rollover as we had about a \$500 deficit last year)
- G #REF! New rollover (known as "Total Fund Balance" in the town's accounting system), equals old rollover less the '13-'14 'planned deficit'. [E+F] Not reduced as much as intended, as we made \$1,700 more than we expected, but considerably reduced.
- H \$ 6.20 Interest accrued on our acct. during FY . Added in w/o warning at unexpected times, serves mainly to disrupt the RFL Treasurer's accounts. :P
- I #REF! Voilà, current "Total Fund Balance", or what we now have for rolling over into next FY.

Table 1. Summary of library Statistics during the past 6 months

| Month | # Children† | # Adultst | Total books | Adult books | Videos | I.L.L. Requests | Ref ?s | New patrons | Computer usage | Universal Class | E-books | Passes |
|--------|-------------|-----------|-------------|-------------|--------|-----------------|--------|-------------|----------------|-----------------|---------|--------|
| 3-2014 | 29 | 75 | 193 | 93 | 39 | 15 | 13 | 1 | 21 | 0 | 15 | 0 |
| 3-2013 | 25 | 80 | 118 | 31 | 14 | 5 | 7 | 0 | 19 | 2 | 11 | 1 |
| 4-2014 | 32 | 83 | 139 | 52 | 24 | 8 | 11 | 7 | 15 | 0 | 4 | 0 |
| 4-2013 | 28 | 76 | 150 | 71 | 5 | 3 | 6 | 0 | 25 | 0 | 0 | 0 |
| 5-2014 | 32 | 83 | 117 | 51 | 15 | 7 | 15 | 1 | 24 | 0 | 15 | 2 |
| 5-2013 | 42 | 71 | 115 | 44 | 29 | 5 | 8 | 5 | 23 | 0 | 2 | 1 |
| 5-2014 | 40 | 122 | 169 | 64 | 21 | 25 | 16 | 1 | 32 | 0 | 11 | 0 |
| 5-2013 | 51 | 115 | 148 | 50 | 19 | 9 | 10 | 2 | 53 | 0 | 0 | 4 |
| 7-2014 | 56 | 133 | 198 | 69 | 24 | 13 | 21 | 4 | 61 | 0 | 10 | 1 |
| 7-2013 | 60 | 126 | 171 | 66 | 36 | 8 | 7 | 7 | 59 | 0 | 0 | 4 |
| 3-2014 | 50 | 93 | 152 | 48 | 19 | 4 | 20 | 0 | 40 | 0 | 13 | 4 |
| 3-2013 | 49 | 121 | 150 | 66 | 22 | 10 | 16 | 4 | 74 | 0 | 16 | 4 |

† The data presented in these columns do not include individuals attending program events during the specified month.

Active Patrons – Currently we have 134 (+) active patrons using the RFL (We have unfortunately seen 4 active patrons move in the past two months). Currently we have 45 patrons registered and using LUV.

Library operations

- Upcoming events
 - VTDOL is hosting the Trustees and Friends Summit on 11/2/2014
 - Adult Book Club 9/23/2014
 - Movie Matinee 9/20/2014
 - I will be attending a workshop the first week of October.
 - 12/20/2014 is the tentative “Go Live” date for our automation project

August outreach

- In August the RFL did not host any programs.
- Our website was viewed 211 times in the month of August.

Circulation

- Number of collection items cataloged to date: 1,168. Number of new items in the past month: 8.
- We have reorganized our Youth picture books. We are still working on the signage to complete the project but we are all excited at how much more logical and accessible the books are.

Trustee Meeting held - September 9th 2014

DIRECTOR'S REPORT

August 201

Miscellaneous

- A few representatives of the Arts Bus will likely be in attendance at our October board meeting.
- Lise, Joan, and I will be visiting the Warren Library in October to review their circulation procedures in advance of us going live within VOKAL.
- I am expecting to do a major overhaul of our website in preparation of the website becoming a more integral part of our library services (e.g., the portal to our catalog).
- Community members at the Monday Senior Luncheon reviewed and voted on the options for the RFL Logo. (For viewing at the meeting)
- Volunteers providing service in the past month include:



RFL Service description

{ For three weeks in a row in May 2014 I helped 3 different patrons with employment services. Application printing, job searching, resume editing etc... }

| ID | Title | Frequency | Last Revision |
|-----------|------------------|------------------|----------------------|
| PERS-001 | Personnel Policy | Annually | 7-2013 |

**Roxbury Free Library
Personnel Policy**

Section 1: Title and Description

Roxbury Free Library is a municipal library overseen by a board of publicly elected board of trustees. The library board of trustees hires a Library Director, who is exempt from the Town's Personnel Policy. It is our belief that the Library Director is first among the Library's valuable assets, and as such, every attempt is made to deal with the Library Director in ways that are fair, and that will nurture a mutually beneficial relationship between the Library and its Director. This Personnel Policy covers the Library Director and any additional staff persons hired by the Library Director.

This policy is not considered a contract to employment.

Section 2: Persons Covered

Any full or part-time employees of the Roxbury Free Library.

Section 3: Equal Employment Opportunities

The Library is an equal opportunity employer and does not discriminate on the basis of age, sex, race, religion, color, sexual orientation, place or birth, ancestry, disability, marital status, veteran status, nationality, or any other category under federal, state, or local law.

Section 4: Probationary Period

All appointments shall be made with a probationary period of 6 months. The Trustees or Library Director, in their sole discretion, may reduce this probationary period if it determines that a reduction is justified. One month prior to the end of the probationary period the work of the new employee will be carefully reviewed by either the Board of Trustees or Library Director as appropriate. During the probationary period an employee who is unable or unwilling to perform the duties of the position satisfactorily or whose performance and dependability do not merit continuance in the service to the Roxbury Free Library may be terminated.

Section 5: Conduct of Employees

All employees are considered representatives of the Roxbury Free Library and as such are expected to conduct themselves in courteous, helpful, and respectful manner in all the interactions with the public and other employees.

All employees are expected to faithfully execute their duties and responsibilities of their office to the best of their ability and in compliance with the provisions of this personnel policy.

Date of adoption _____

Record of Adoption

Approved _____

Abstentions _____

Opposed _____

| ID | Title | Frequency | Last Revision |
|-----------|-----------------------------|------------------|----------------------|
| PERS-002 | Director Job Description | Annually | 1-2012 |

ROXBURY FREE LIBRARY

Roxbury, VERMONT

POSITION: LIBRARY DIRECTOR

The Library Director is responsible for the administration, supervision and coordination of all activities and services of the library and for carrying out the policies adopted by the Library Board of Trustees.

MAJOR RESPONSIBILITIES AND DUTIES

Service to the community--

- I. Participate in long range planning in conjunction with the Board of Trustees
 - II. Develop procedures for the smooth running of the library
 - III. Develop a collection of interesting materials in various formats:
 - IV. Maintain the collection
 - V. Provide reference, interlibrary loan, readers' advisory and referral services
 - VI. Assist patrons to use library materials and technology
 - VII. Develop programs that appeal to a variety of community members.
 - VIII. Promote and publicize the library's services, activities and resources
 - IX. Oversee the scheduling and use of the library after hours
 - X. Oversee the library physical structure, internally, externally and surrounding grounds for the purpose of facilitating building maintenance.
- Maintain the library web page
- Maintain library computers and offer basic computer and internet training for patrons

XI. Maintains the computer catalog

Support and implementation of library policy--

- Participate in monthly Board of Trustees meetings
- Maintain the policy file, passing policy information to staff and volunteers as appropriate, answer the public's questions about policies

Fiscal responsibilities--

- Collaborate with the library treasurer to develop an annual budget for Board of Trustee approval
- Track expenses and review and approve invoices
- Receive cash donations, fees and other income
- Provide treasurer with monthly accounting
- Develop alternative library funding (*see kimball*)

Hiring, supervision and training staff and volunteers

- Recruits and oversees employees

Manages volunteers

- Maintain a procedure manual for staff and volunteers and train all staff and volunteers

Formal Reporting

- Prepare monthly reports for the Board of Trustees
- Collect and analyze library statistics
- Complete reports, surveys and requests for information from state and federal library agencies and associations

Continuing Education

- Attend workshops and conferences related to library needs and inform volunteers and Board of Trustees of any workshops or meetings that might be of interest to them
- Affiliate with the Vermont Library Association and the American Library Association
- Stay abreast of developments in the library field for children and adults through current professional journals, Vermont Department of Library publications etc.

Perform other duties the Board of Trustees deems necessary for the efficient operation of the library

QUALIFICATIONS

Library science degree or Vermont Library Certification preferred.

Dated: 9/2014

Date of adoption _____

Record of Adoption

Approved _____

Abstentions _____

Opposed _____

Chelmsford, NY Library
Donation Policy

4.3 GIFT/DONATION POLICY

The Chelmsford Board of Library Trustees welcomes and encourages gifts and donations which are consistent with the Library's Mission Statement.

Print and Non-Print Materials

The Library is pleased to accept print (books) and non-print (DVDs, CDs, etc.) materials when they comply with the Library's Material's Selection Policy. All gifts are accepted with the understanding that if the Library is unable to use the materials, they will be donated to the Friends of the Library Book Sale. Unused donations cannot be returned to the donor. This should be clearly stated to the donor at the time of the donation.

We're sorry, but we cannot accept donations of the following items: Magazines (including National Geographic), encyclopedias or textbooks more than 4 years old, Reader's Digest Condensed books.

Monetary Donations

Monetary donations may be made in a number of ways:

Memorial gifts: The Library will be pleased to select appropriate titles in memory of a relative or friend, as indicated on the donation form. A gift plate will be added to each purchased item with the name of the person being honored. Notification of the gift will be sent to the person designated on the donation form.

Chelmsford Public Library Gift Fund: These funds, donated by individuals, groups or corporations will be spent as requested on the donation form. A gift plate will be placed in each purchased item with the name of the donor. Funds can be designated to purchase materials:

- In a particular subject area
- For a particular department
- For the main library or the branch
- Or as an unrestricted gift.

Chelmsford Library Endowment Fund: Funds will be preserved for future library needs, such as library expansion or capital improvements, that public funding alone cannot meet.

Gifts of Appreciated Assets: Through gifts of publicly traded securities such as stocks, bonds, or mutual fund shares, you have the advantage of seeing your donation at work helping the Library. Gifts of highly appreciated stock or securities provide you with a charitable tax deduction, avoidance of capital gains tax, and the satisfaction of helping the Library. You can also receive similar benefits from gifts of appreciated real estate.

Bequests: A bequest to the Chelmsford Public Library creates a legacy for generations of children of families. Many generous donors have remembered the Library as they prepare or revise their wills.

Other Gifts

Gifts and donations other than items which can be used in the Library's collection (such as art, furniture, etc.) or monetary gifts (as listed above) must be discussed with the Library Director. All conditions pertaining to the donation must be clearly stated at that time. The Library Board of Trustees will make the final determination to accept or decline the gift.

These gifts will be considered in light of the following criteria:

- Relevance to the Library's Mission Statement
- Space required to house or store the gift(s)
- Cost to maintain or preserve the gift(s)

All gifts and donations accepted by the Board of Library Trustees become the property of the Chelmsford Public Library and may be sold or discarded as the Board sees fit.

Gifts to Library Staff

Individual Library staff cannot accept valuable gifts or any form of currency for the services they provide as library staff. Appreciative patrons are encouraged to make contributions to the library as a whole, or provide a gift that all staff can enjoy equally. This policy is to ensure that staff will treat all members of the public equally, and that no preferential treatment is shown or expected.

Receipts

The Library can provide receipts for gifts only in the following cases:

Cash or check donations: a receipt will be sent in the form of a letter stating the amount donated.

Gifts of Appreciated Assets: a receipt will be sent in the form of a letter describing the assets. The donor is responsible for assigning and documenting monetary value for tax purposes.

All other donations: a receipt will be given only at the time of the donation, if requested. The receipt will list the number and type of donation only. The donor is responsible for assigning and documenting monetary value for tax purposes.

The Library cannot give receipts for previously donated material.

Email Correspondence with VTDO...

Let's take this in pieces, numbered in Ryan's order, but which I've reorganized for clarity:

2) First, are we even able to say donations made to us are tax write offs since we are not formally a 501C3 organization? We've raised this question before with the board but it was hypothetical since no one has ever actually asked to write off their donations as far as we know.

Roxbury, as far as I know, is a municipal library. I'm pretty confident about that. As such, they are a tax-exempt organization for Federal income tax purposes under Section 115 of the Internal Revenue Code (the "Code."). Donations to municipalities, including their public libraries are deductible from the donor's Federal income taxes under Section 170 Code.

1) I had someone recently dump off some donations and request a non-profit donation write off. This is the first time I've had someone request paperwork to support a donation and I have a couple things to

address or clarify before I send her something.

&

3) Separate, what is the donation worth? The books and videos she dropped off would not sell for the purchase price listed on the item and I am not going to spend the time to research the actual value of each of the paperback books to come up with a market value for each of the items dropped off.

Let's start with some requirements imposed on both donors and donees. This is from IRS publication 1771:

The IRS imposes recordkeeping and substantiation rules on donors of charitable contributions and disclosure rules on charities that receive certain quid pro quo contributions.

- a donor must have a bank record or written communication from a charity for any monetary contribution before the donor can claim a charitable contribution on his/her federal income tax return
- a donor is responsible for obtaining a written acknowledgment from a charity for any single contribution of \$250 or more before the donor can claim a charitable contribution on his/her federal income tax return
- a charitable organization is required to provide a written disclosure to a donor who receives goods or services in exchange for a single payment in excess of \$75

So what does the written acknowledgement (disclosure) contain? Again, from Pub 1771:

"... a written statement containing the following information:

1. name of organization
2. amount of cash contribution
3. description (but not the value) of non-cash contribution
4. statement that no goods or services were provided by the organization in return for the contribution, if that was the case
5. description and good faith estimate of the value of goods or services, if any, that an organization provided in return for the contribution
6. statement that goods or services, if any, that an organization provided in return for the contribution consisted entirely of intangible religious benefits (described later in this publication), if that was the case

It is not necessary to include either the donor's social security number or tax identification number on the acknowledgment.

A separate acknowledgment may be provided for each single contribution of \$250 or more, or one acknowledgment, such as an annual summary, may be used to substantiate several single contributions of \$250 or more. There are no IRS forms for the acknowledgment. Letters, postcards, or computer-generated forms with the above information are acceptable. An organization can provide either a paper copy of the acknowledgment to the donor, or an organization can provide the acknowledgment electronically, such as via an e-mail addressed to the donor."

Here are some examples from Pub 1771 of acknowledgement letters:

Examples of Written Acknowledgments

- "Thank you for your cash contribution of \$300 that (organization's name) received on December 12, 2013. No goods or services were provided in exchange for your contribution."
- "Thank you for your cash contribution of \$350 that (organization's name) received on May 6, 2013. In exchange for your contribution, we gave you a cookbook with an estimated fair market value of \$60."
- "Thank you for your contribution of a used oak baby crib and matching dresser that (organization's name) received on March 15, 2013. No goods or services were provided in exchange for your contribution."

The following is an example of a written acknowledgment where a charity accepts contributions in the name of one of its activities:

- "Thank you for your contribution of \$450 to (organization's name) made in the name of its Special Relief Fund program. No goods or services were provided in exchange for your contribution."

Notice, that the organization does NOT value any non-cash contribution. They do value any benefits or premiums they give back to the donor, but NOT the value of the donor's non-cash gift. For a non-cash gift, they simply provide a description of the gift – maybe "12 hardcover, nonfiction books," or "a Dell Inspiron 3000 desktop computer with monitor, keyboard and mouse." Notice, though, no cash value assigned to this gift? By the way, for donated vehicles, such as automobiles and boats, there are some additional requirements, but I won't go into them, right now. The legal sources for this information are found in Section 170(f)(8) of the Internal Revenue Code and Section 1.170A-13(f) of the Income Tax Regulations.

Also, thankfully, the donee (the Library) is not required to record or report this information to the IRS on behalf of a donor.

Just quickly, looking from the donor's perspective, since you may get asked this, for gifts under \$5,000,

the DONOR, will assign a fair market value of the gift, at the time they file their tax return. Between \$250 and \$500, they just put this on their Schedule A "Itemized Deductions," and hold onto their acknowledgement letter. If the total of their non-cash charitable deductions is more than \$500, they file an IRS Form 8283. If they intend to value any one item or a group of similar items at more than \$5,000, they complete Section B of Form 8283. More than likely, this will trigger a requirement for an appraisal by a qualified appraiser.

But, and I repeat myself, the Library doesn't attempt to assign a value to any non-cash contribution.

4) I'd appreciate your thoughts on how other libraries deal with this process without a formal Friends group to route it through.

Every library board must adopt a donations policy. This covers a range of issues, but is one of the more important policies they should have. I've attached the Chelmsford, NY policy as an example. This seems to hit most of the important points. Everybody has to have something like this. Notice, in particular, the reference to their Materials Selection Policy, in terms of adding items to the collection. This is pretty important, in that people will expect to see their old ratty books on the shelves within a few days of donation. Not gonna happen.

So, Ryan needs to:

- 1) Get the board to adopt a good donations policy; and
- 2) Get on the Web and find some sample acknowledgement forms and get them printed up, with the Library name and logo at the top. He'll just fill in the blanks with the number or description of donated items.